PARISH OF ACADIA, STATE OF LOUISIANA CERTAIN FINANCIAL AND STATISTICAL DATA

Population of the Parish

The population growth trend of the Parish of Acadia is as follows:

	PARISH	STATE
YEAR	POPULATION	POPULATION
1950	47,050	2,683,516
1960	49,931	3,257,022
1970	52,109	3,644,637
1980	56,427	4,205,900
1990	55,882	4,219,973
1991	56,370	4,251,560
1992	56,557	4,287,195
1993	56,284	4,295,477
1994	56,685	4,315,085
1995	56,964	4,339,352
1996	57,266	4,350,579
1997	57,703	4,351,769
1998	58,249	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Acadia are as follows:

	CHURCH		ESTHER				
YEAR	POINT	CROWLEY	WOOD	IOTA	MERMENTAU	MORSE	RAYNE
1960	3,606	15,617	639	1,245	716	682	8,634
1970	3,865	16,104	661	1,271	756	759	9,510
1980	4,599	16,036	691	1,326	771	835	9,066
1990	4,677	13,983	745	1,256	760	782	8,502
1991	4,668	14,058	734	1,256	758	779	8,591
1992	4,719	14,276	732	1,250	765	781	8,619
1993	4,760	14,375	757	1,278	762	812	8,696
1994	4,816	14,404	762	1,314	774	812	8,764
1995	4,886	14,461	782	1,340	796	812	8,835
1996	4,904	14,381	782	1,348	799	813	8,840
1997	4,918	14,445	788	1,390	818	812	8,871
1998	4,918	14,532	781	1,409	828	816	8,887

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Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

			UNITED
YEAR	PARISH	LOUISIANA	STATES
1990	\$11,265	\$14,281	\$18,666
1991	\$11,859	\$15,079	\$19,201
1992	\$12,363	\$15,817	\$20,137
1993	\$13,728	\$17,133	\$21,220
1994	\$14,550	\$18,086	\$22,056
1995	\$14,902	\$18,826	\$23,059
1996	\$15,494	\$19,609	\$24,164
1997	\$16,329	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Acadia Parish were as follows:

(In Thousands)

Total Retail					
Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
\$221,270	\$107,572	\$13,500	\$25,980	\$6,693	\$16,211
\$236,679	\$108,915	\$15,191	\$31,692	\$8,946	\$15,695
\$231,440	\$103,598	\$16,021	\$27,146	\$9,233	\$17,519
\$235,969	\$66,834	\$21,666	\$32,337	\$5,750	\$29,161
\$258,501	\$76,667	\$22,855	\$31,326	\$5,011	\$27,925
\$252,031	\$72,814	\$20,528	\$28,595	\$4,296	\$33,540
\$262,364	\$67,374	\$19,689	\$45,242	\$4,941	\$23,322
	\$221,270 \$236,679 \$231,440 \$235,969 \$258,501 \$252,031	Sales Food \$221,270 \$107,572 \$236,679 \$108,915 \$231,440 \$103,598 \$235,969 \$66,834 \$258,501 \$76,667 \$252,031 \$72,814	Sales Food Eat/Drink \$221,270 \$107,572 \$13,500 \$236,679 \$108,915 \$15,191 \$231,440 \$103,598 \$16,021 \$235,969 \$66,834 \$21,666 \$258,501 \$76,667 \$22,855 \$252,031 \$72,814 \$20,528	Sales Food Eat/Drink Gen Mdse \$221,270 \$107,572 \$13,500 \$25,980 \$236,679 \$108,915 \$15,191 \$31,692 \$231,440 \$103,598 \$16,021 \$27,146 \$235,969 \$66,834 \$21,666 \$32,337 \$258,501 \$76,667 \$22,855 \$31,326 \$252,031 \$72,814 \$20,528 \$28,595	Sales Food Eat/Drink Gen Mdse Furn/Appl \$221,270 \$107,572 \$13,500 \$25,980 \$6,693 \$236,679 \$108,915 \$15,191 \$31,692 \$8,946 \$231,440 \$103,598 \$16,021 \$27,146 \$9,233 \$235,969 \$66,834 \$21,666 \$32,337 \$5,750 \$258,501 \$76,667 \$22,855 \$31,326 \$5,011 \$252,031 \$72,814 \$20,528 \$28,595 \$4,296

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment in made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years. Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

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SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Acadia as of 12/31/98.

			Total		Total
	Parish-Wide	Municipal	Local	State	Sales
Entity/Area	Tax	Tax	Tax	Tax	Tax
ACADIA PARISH	3.5		3.5	4	7.5
CHURCH POINT	2.5	1	3.5	4	7.5
CROWLEY	2.5	2.5	5	4	9
ESTHERWOOD	2.5	1	3.5	4	7.5
IOTA	2.5	2	4.5	4	8.5
MERMENTAU	2.5	1	3.5	4	7.5
MORSE	2.5	1	3.5	4	7.5
RAYNE	2.5	2	4.5	4	8.5

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

/In	Thousands)	
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Month	1994	1995	1996	1997	1998
January	\$33,645	\$35,130	\$36,203	\$37,220	\$42,953
February	\$26,229	\$26,171	\$32,035	\$33,481	\$36,251
March	\$24,998	\$27,966	\$26,627	\$28,260	\$31,671
April	\$31,947	\$31,837	\$34,780	\$38,366	\$38,788
May	\$28,468	\$29,030	\$33,601	\$31,821	\$39,633
June	\$27,593	\$29,031	\$32,833	\$21,481	\$34,273
July	\$32,546	\$36,152	\$36,470	\$54,823	\$44,346
August	\$28,069	\$30,132	\$25,809	\$34,123	\$34,373
September	\$28,794	\$28,210	\$37,847	\$33,610	\$35,158
October	\$32,749	\$32,597	\$32,140	\$34,689	\$34,341
November	\$28,141	\$27,819	\$32,408	\$33,566	\$33,339
December	\$23,960	\$20,916	\$26,126	\$30,819	\$27,624
Annual Total	\$347,140	\$354,990	\$386,880	\$412,260	\$432,750

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Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Acadia is as follows:

	Taxable Assessed	Homestead	Total Assessed
Year	Valuation	Exemptions	Valuation
1990	\$95,412,040	\$33,615,610	\$129,027,650
1991	\$98,290,700	\$33,887,040	\$132,177,740
1992	\$101,878,960	\$41,389,520	\$143,268,480
1993	\$105,154,540	\$41,661,720	\$146,816,260
1994	\$105,205,290	\$42,521,890	\$147,727,180
1995	\$107,639,080	\$43,315,770	\$150,954,850
1996	\$119,848,520	\$45,872,110	\$165,720,630
1997	\$126,972,040	\$47,243,540	\$174,215,580
1998	\$125,847,720	\$48,444,180	\$174,291,900

Source: Acadia Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

		Personal	
<u>Year</u>	Real Estate	Property	Public Service
1990	\$60,189,190	\$33,586,940	\$35,251,520
1991	\$61,147,200	\$34,984,520	\$36,046,020
1992	\$72,741,630	\$35,289,600	\$35,237,250
1993	\$73,185,320	\$37,796,360	\$35,834,580
1994	\$74,163,150	\$38,507,650	\$35,056,380
1995	\$75,708,330	\$39,848,660	\$35,397,860
1996	\$81,212,070	\$48,333,750	\$36,124,810
1997	\$84,181,210	\$53,269,220	\$36,765,150
1998	\$87,393,370	\$49,291,640	\$37,606,890

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Acadia follows:

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Year	Millage
1990	53.13
1991	53.13
1992	52.87
1993	52.87
1994	54.77
1995	54.77
1996	54.77
1997	47.77
1998	50.18

Sources: Louisiana Tax Commission and Acadia Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Acadia in 1998 and their assessed valuation are as follows:

	ASSESSED
TAXPAYER	VALUATION
1. EGAN HUB PARTNERS L.P.	\$5,038,580
2. TRNSCANADA GAS PROC.	\$4,764,650
3. BELLSOUTH TELECOM.	\$4,236,340
4. COLONIAL PIPELINE CO.	\$3,934,850
5. ENRERGY GULF STATES	\$3,355,760
6. CLECO CORPORATION	\$3,019,350
7. TEXAS GAS TRANS CORP.	\$2,948,920
8. COLUMBIA GULF TRANS TRANS CO.	\$2,694,750
9. EXXON CORPORATION	\$2,528,340
10. ANR PIPELINE CO.	\$2,119,410

Source: Acadia Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Acadia Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	11,065	9,612	10,101	9,787
AVERAGE DAILY MEMBERSHIP	11,890	10,338	10,876	10,576
PUBLIC	10,923	10,881	10,601	10,691

[&]quot;Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Acadia Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$23,251	\$23,023	\$23,808	\$25,744
CURRENT EXPEN PER STUDENT	\$3,348	\$3,862	\$4,348	\$4,516
CAPITAL OUTLAY	\$2,981,023	\$1,040,344	\$981,500	\$5,172,131
DEBT SERVICE	\$1,502,509	1515660.	\$1,332,123	\$1,002,833
CURRENT EXPENDITURES	\$39,805,661	41394169.	\$44,764,128	\$47,739,411

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Source: Louisiana Department of Education.